

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: May 18, 2005

Minutes Approved by Board on July 20, 2005

A meeting of the Georgia State Board of Accountancy was held on Wednesday, May 18, 2005, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Michael W. Skinner, Chairman, CPA
E. J. Maddocks, Vice Chairman, CPA
C. Ben Hill, RPA
J. Sam Johnson, CPA
T. Farrell Nichols, CPA
Grace Williams, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney
Jackie Turner, Investigative Unit
Laura Meadows, Assistant Secretary of State
Mollie L. Fleeman, Division Director, Professional Licensing Boards
Harold A. Stamey, Georgia State Director, National Society of Accountants
Elizabeth Thompson, Reviewing Officer
Patricia C. Ussery, Certified Court Reporter
Fred L. Gonser
Jonathan Perry Waters

Chairman Skinner established a quorum was present at 9:32 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes of the April 20, 2005 meeting.

Mr. Johnson seconded the motion. The motion carried unanimously.

Ms. Meadows and Ms. Fleeman met with the Board and discussed various topics of information.

The Board held a review hearing of the Initial Decision recommended by the Office of State Administrative Hearings (OSAH) in the matter of Fred L. Gonser. Mr. Skinner moved to accept the Initial Decision, Findings of Fact, and Conclusions of Law rendered by the Administrative Law Judge relevant to Docket Number 2005-0358, OSAH Docket Number OSAH-PLBD-ACCT0420684-11-MPW and ordered reimbursement for the total expenses of the proceedings. Voting in agreement were all members present including: Mr. Skinner, Mr. Hill, Mr. Johnson, Mr. Maddox, Mr. Nichols, and Ms. Williams. The decision passed unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Nichols seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, Maddocks, Nichols, Skinner, and

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Williams. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Ms. Williams seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Britney Grissom Blackburn	Examination	CPA024767
Amanda Lee Bonifay	Examination	CPA024768
Cheryl Harris DeCasseres	Examination	CPA024769
Erica Dawn Jorgensen	Examination	CPA024770
Lidia Karwowski	Examination	CPA024771
Mary Maxian Knight	Examination	CPA024772
John S. McEwan, III	Examination	CPA024773
Peter J. Tarantino	Examination	CPA024774
Sean G. Todd	Examination	CPA024775
Angela Johnson Walters	Examination	CPA024776
Janice Dennis Wray	Examination	CPA024777
William Anthony Ziegler	Examination	CPA024778
Lori Ann Galligan	Reciprocity	CPA024779
William Joseph Harris	Reciprocity	CPA024780
Donald D. Pangburn	Reciprocity	CPA024781
Paul R. Rogers	Reciprocity	CPA024782
Kimberly Ann Skalski	Reciprocity	CPA024783
Christian Thomas Tostenson	Reciprocity	CPA024784

The Board reviewed the following reinstatement application:

Leon D. Murray, Jr.: After considering the information provided, Mr. Maddocks made a motion to **reaffirm** the Board's previous decision to disapprove his reinstatement application and request for a waiver of continuing professional education requirements. Mr. Johnson seconded the motion. The motion carried unanimously.

Firms:

Frazier & Deeter, LLC: After review of an inquiry received, Mr. Nichols made a motion to provide an official certification of licensure to reflect the status of the firm license. Mr. Maddocks seconded the motion. The motion carried unanimously.

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Jackie Neubert: After review of an inquiry received, Mr. Maddocks made a motion to **agree** with the interpretation of the inquiry regarding out-of-state firm licensure. Mr. Nichols seconded the motion. The motion carried unanimously.

Correspondence, Requests, and Inquiries:

Patricia Hartman: The Board reviewed an inquiry from CPA Examination Services requesting extension of conditional credit for 29 Georgia candidates impacted by a distribution error that occurred on February 24, 2005, for the AUD and BEC portions of the Uniform CPA Examination. Mr. Nichols made a motion to extend the conditional credit for one (1) testing window for the 29 impacted candidates in accordance with Rule 20-3-.04(5). Mr. Maddocks seconded the motion. The motion carried unanimously.

Investigative Report:

The Board heard a report from the Enforcement Committee on behalf of the Investigative Unit:

Mr. Maddocks made a motion to approve the following recommendations. Mr. Johnson seconded the motion. The motion carried unanimously.

ACCT040009/ACCT040024: Issue Consent Order for six (6) months suspension; two (2) years probation, and \$5,000 fine.

The Board heard a report from the Enforcement Committee:

Mr. Skinner presented the following recommendations of the Enforcement Committee.

Mr. Maddocks made a motion to **approve** the Committee's recommendations. Mr. Nichols seconded the motion. The motion carried unanimously.

ACCT02128 – Close the case.

ACCT020155 – Lift probation and return to licensee to active status.

ACCT050055 – Close the case and advise licensee to return any original documents.

ACCT050057 – Close the case.

ACCT050066 – Close the case.

ACCT050074 – Close the case.

ACCT050075 – Close the case.

ACCT050079 – Close the case.

ACCT050080 – Close the case.

ACCT050091 – Close the case.

ACCT050093 – Close the case.

Patrick F. Carley: The Board Attorney presented a signed Voluntary Surrender of License. Mr. Johnson made a motion to **accept** the signed Voluntary Surrender of License. Mr. Maddocks seconded the motion. The motion carried unanimously.

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The Board heard a report from the following staff members :

The Board Attorney updated the Board and provided a written status report of cases and advice referred for action.

The Executive Director updated the Board on the following items of interest:

- Financial Disclosure Statement due before July 1, 2005
- RPA licenses will be superceded by issuance of new CPA licenses on July 1, 2005, in accordance with HB 55
- 2005 renewal and continuing education audit

Correspondence, Requests, Inquiries and Information Items:

Jason Fellows: After reviewing an inquiry concerning IQEX recognition, the Board declined recognition and noted that the matter is under advisement.

Timothy M. Mason, CPA: The Board reviewed an inquiry regarding the use of “CPA” in the name of a business that is not a registered public accounting firm. Mr. Maddocks made a motion to proceed with investigative action. Mr. Nichols seconded the motion. The motion carried unanimously.

G. Norvin Willis: After reviewing an inquiry regarding reasonable time to return records, the Board noted that there is not a rule that establishes a specific time for returning client records and will take the matter under advisement and review.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

NASBA:

The Board reviewed a request for nominations for various NASBA awards. Mr. Maddocks made a motion for Chairman Skinner to nominate Barbara Kitchens for the Distinguished Service Award. Mr. Johnson seconded the motion. The motion carried unanimously.

The Board discussed other items of interest relating to NASBA.

Other Business:

The Legislative Committee will review the Board Rules for possible future revision.

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There was no further business and the meeting was adjourned at 1:49 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

Michael W. Skinner

Chairman

Mollie L. Fleeman

Mollie L. Fleeman
Division Director

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On May 18, 2005 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner

PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 18th day of May, 2005

Marie S. Urquhart

Notary Public